

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 N SENATE AVENUE N1058(B)
INDIANAPOLIS IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: Jay County Auditor

FROM: Department of Local Government Finance

RE: 2021 Certified Budget Order

DATE: Wednesday, December 23, 2020

Enclosed is the certified 2021 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in County Auditor's office.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on 02/19/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 02/28/20.
- County Auditor certified net assessed values to the DLGF on 07/22/20 (Due 08/03/20).
- DLGF certified the Budget Order on 12/23/2020 (Due 01/15/21).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2021.

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the County Auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2020 PAYABLE 2021 FOR
JAY COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2021. The County Auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

Dated this December 23, 2020

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Wesley R. Bennett, Commissioner

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2021 TAX RATES
(Per Taxing District)**

**Year : 2021
County: 38 Jay**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2021 District Rate</u>	<u>2020 District Rate</u>
010	PENN	2.0984	1.9346
011	PENNVILLE TOWN	3.1674	2.9624
014	DUNKIRK CITY	3.8198	3.6318
020	BEARCREEK TOWNSH	2.0689	1.9181
021	BRYANT TOWN	2.6895	2.5312
022	GREENE	2.0304	1.8811
023	JACKSON	2.0510	1.8990
024	JEFFERSON	2.0356	1.8860
025	KNOX TWP	2.0151	1.8812
026	MADISON TOWNSHIP	2.0444	1.8968
027	SALAMONIA TOWN	2.2203	2.0587
028	NOBLE TWP	2.0301	1.8807
029	PIKE TWP	2.0555	1.8883
030	RICHLAND	2.0584	1.9076
031	REDKEY	3.6872	3.5642
032	WABASH	2.0478	1.8962
033	WAYNE	2.0882	1.9388
034	PORTLAND CITY	3.6024	3.3859

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0000 JAY COUNTY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$8,665,460	\$1,009,936,869	\$4,444,732	\$0.4401
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0124	2015 REASSESSMENT	\$107,289	\$1,009,936,869	\$114,123	\$0.0113
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0187	REFERENDUM DEBT FUND - EXEMPT CAPITAL	\$731,000	\$1,009,936,869	\$704,936	\$0.0698
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0702	HIGHWAY	\$4,272,569	\$1,009,936,869	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$400,000	\$1,009,936,869	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$600,000	\$1,009,936,869	\$555,465	\$0.0550
Department of Local Government Finance approval not required.					
Rate Approved.					
0801	HEALTH	\$341,876	\$1,009,936,869	\$249,454	\$0.0247
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
1101	EMERGENCY AMBULANCE/MED SERVICES - FIRE	\$1,456,941	\$1,009,936,869	\$560,515	\$0.0555
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

2391 CUMULATIVE CAPITAL DEVELOPMENT	\$400,000	\$1,009,936,869	\$336,309	\$0.0333
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Budget approved for displayed amount.

Rate Approved.

Unit Total:	\$16,975,135	\$6,965,534	\$0.6897
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0001 BEARCREEK TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$34,660	\$68,577,983	\$18,585	\$0.0271
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$11,700	\$68,577,983	\$10,492	\$0.0153
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$14,000	\$64,931,005	\$18,246	\$0.0281
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$60,360		\$47,323	\$0.0705

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0002 GREENE TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$2,036	\$74,149,331	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0101	GENERAL	\$15,670	\$74,149,331	\$6,748	\$0.0091
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$1,806	\$74,149,331	\$1,483	\$0.0020
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$19,000	\$74,149,331	\$15,497	\$0.0209
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$38,512		\$23,728	\$0.0320

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0003 JACKSON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$27,493	\$51,858,321	\$17,580	\$0.0339
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$14,700	\$51,858,321	\$985	\$0.0019
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$17,600	\$51,858,321	\$8,712	\$0.0168
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$59,793		\$27,277	\$0.0526

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0004 JEFFERSON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$256	\$51,376,860	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$16,244	\$51,376,860	\$6,679	\$0.0130
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$4,500	\$51,376,860	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$7,700	\$51,376,860	\$12,433	\$0.0242
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$28,700		\$19,112	\$0.0372

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order**

**County: 38 Jay
Unit: 0005 KNOX TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$10,475	\$35,551,199	\$5,262	\$0.0148
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$2,500	\$35,551,199	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$7,000	\$35,551,199	\$675	\$0.0019
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$19,975		\$5,937	\$0.0167

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0006 MADISON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$13,290	\$47,776,906	\$6,354	\$0.0133
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$4,550	\$47,776,906	\$1,911	\$0.0040
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$5,500	\$44,647,295	\$4,733	\$0.0106
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$9,000	\$44,647,295	\$8,081	\$0.0181
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
Unit Total:		\$32,340		\$21,079	\$0.0460

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order**

**County: 38 Jay
Unit: 0007 NOBLE TOWNSHIP**

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$11,729	\$78,222,632	\$11,733	\$0.0150
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$2,000	\$78,222,632	\$4,928	\$0.0063
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$9,881	\$78,222,632	\$8,135	\$0.0104
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$23,610		\$24,796	\$0.0317

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0008 PENN TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$72,445	\$39,718,781	\$24,348	\$0.0613
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$20,220	\$39,718,781	\$7,467	\$0.0188
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$27,440	\$32,249,842	\$9,449	\$0.0293
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1301	PARK & RECREATION	\$20,219	\$39,718,781	\$7,983	\$0.0201
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$140,324		\$49,247	\$0.1295

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0009 PIKE TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$16,410	\$54,454,956	\$16,282	\$0.0299
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$4,000	\$54,454,956	\$0	\$0.0000
1111	FIRE	\$13,500	\$54,454,956	\$14,812	\$0.0272
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$33,910		\$31,094	\$0.0571

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0010 RICHLAND TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$67,500	\$133,480,575	\$19,889	\$0.0149
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$105,752	\$133,480,575	\$22,692	\$0.0170
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$20,000	\$50,046,541	\$14,063	\$0.0281
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
4501	FEDERAL REVENUE SHARING TRUST	\$2,000	\$133,480,575	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$195,252		\$56,644	\$0.0600

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0011 WABASH TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$3,000	\$45,509,679	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$14,045	\$45,509,679	\$13,698	\$0.0301
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$2,500	\$45,509,679	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$15,787	\$45,509,679	\$8,783	\$0.0193
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$35,332		\$22,481	\$0.0494

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
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2021 Budget Order

County: 38 Jay
Unit: 0012 WAYNE TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$9,000	\$329,259,646	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$69,050	\$329,259,646	\$31,938	\$0.0097
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$71,962	\$329,259,646	\$52,682	\$0.0160
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$65,000	\$93,222,392	\$59,756	\$0.0641
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$215,012		\$144,376	\$0.0898

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0417 PORTLAND CIVIL CITY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$100,000	\$236,037,254	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$3,716,354	\$236,037,254	\$2,000,416	\$0.8475
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0341	FIRE PENSION	\$140,875	\$236,037,254	\$0	\$0.0000
Budget approved for displayed amount.					
0342	POLICE PENSION	\$85,225	\$236,037,254	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$50,000	\$236,037,254	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$1,309,569	\$236,037,254	\$954,771	\$0.4045
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1301	PARK & RECREATION	\$371,395	\$236,037,254	\$279,940	\$0.1186
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1380	PARK BOND	\$125,626	\$236,037,254	\$126,752	\$0.0537
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
2102	AVIATION/AIRPORT	\$217,300	\$236,037,254	\$139,970	\$0.0593
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$45,000	\$236,037,254	\$0	\$0.0000
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Budget approved for displayed amount.

2390	CUMULATIVE CAPITAL IMP (RATE)	\$250,000	\$236,037,254	\$118,019	\$0.0500
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Budget approved for displayed amount.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$250,000	\$236,037,254	\$105,509	\$0.0447
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Budget approved for displayed amount.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

Unit Total:		\$6,661,344		\$3,725,377	\$1.5783
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0450 DUNKIRK CIVIL CITY

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$5,000	\$67,316,762	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$1,330,247	\$67,316,762	\$995,278	\$1.4785
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0342	POLICE PENSION	\$26,915	\$67,316,762	\$18,916	\$0.0281
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$22,000	\$67,316,762	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$243,933	\$67,316,762	\$104,004	\$0.1545
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1303	PARK	\$1,950	\$67,316,762	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$1,630,045		\$1,118,198	\$1.6611

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0694 BRYANT CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$6,000	\$3,646,978	\$0	\$0.0000
0101	GENERAL	\$30,000	\$3,646,978	\$22,163	\$0.6077
0706	LOCAL ROAD & STREET	\$3,046	\$3,646,978	\$0	\$0.0000
0708	MOTOR VEHICLE HIGHWAY	\$15,702	\$3,646,978	\$0	\$0.0000
1301	PARK & RECREATION	\$1,000	\$3,646,978	\$1,495	\$0.0410
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,500	\$3,646,978	\$0	\$0.0000
Unit Total:		\$57,248		\$23,658	\$0.6487

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0695 PENNVILLE CIVIL TOWN

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$182,655	\$7,468,939	\$82,031	\$1.0983
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$4,000	\$7,468,939	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$54,541	\$7,468,939	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$4,000	\$7,468,939	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$245,196		\$82,031	\$1.0983

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0696 REDKEY CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$16,117,272	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0101	GENERAL	\$448,284	\$16,117,272	\$234,377	\$1.4542
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$2,000	\$16,117,272	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$69,900	\$16,117,272	\$0	\$0.0000
Budget approved for displayed amount.					
1303	PARK	\$10,000	\$16,117,272	\$16,988	\$0.1054
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,500	\$16,117,272	\$0	\$0.0000
Budget approved for displayed amount.					
2390	CUMULATIVE CAPITAL IMP (RATE)	\$14,500	\$16,117,272	\$15,682	\$0.0973
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$548,184		\$267,047	\$1.6569

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 0697 SALAMONIA CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$12,450	\$3,129,611	\$6,403	\$0.2046
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$4,000	\$3,129,611	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$10,000	\$3,129,611	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,000	\$3,129,611	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$27,450		\$6,403	\$0.2046

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order

County: 38 Jay
Unit: 3945 JAY COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$500,000	\$1,009,936,869	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$5,029,197	\$1,009,936,869	\$5,472,848	\$0.5419
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0186	SCHOOL PENSION DEBT	\$892,783	\$1,009,936,869	\$823,099	\$0.0815
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$20,514,410	\$1,009,936,869	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$9,975,107	\$1,009,936,869	\$6,133,347	\$0.6073
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$36,911,497		\$12,429,294	\$1.2307

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order**

**County: 38 Jay
Unit: 0106 DUNKIRK PUBLIC LIBRARY**

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$220,674	\$67,316,762	\$138,942	\$0.2064

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:	\$220,674	\$138,942	\$0.2064
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order**

County: 38 Jay

Unit: 0107 PENN TOWNSHIP PUBLIC LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$27,707	\$39,718,781	\$19,264	\$0.0485
Rate reduced due to increased assessed valuation.					
Unit Total:		\$27,707		\$19,264	\$0.0485

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order**

**County: 38 Jay
Unit: 0267 JAY COUNTY PUBLIC LIBRARY**

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$20,000	\$902,901,326	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$1,075,000	\$902,901,326	\$704,263	\$0.0780
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2011	LIBRARY IMPROVEMENT RESERVE	\$100,000	\$902,901,326	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$1,195,000		\$704,263	\$0.0780

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2021 Budget Order**

County: 38 Jay

Unit: 1090 JAY COUNTY SOLID WASTE DISTRICT

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210	SPECIAL SOLID WASTE MANAGEMENT	\$287,910	\$1,009,936,869	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$287,910		\$0	\$0.0000

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.